

KANSAS DEPARTMENT OF REVENUE

AGRICULTURAL EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the tangible personal property or service purchased from:

Seller: _____
Business Name

Address: _____
Street, RR. or P O. Box City State Zip + 4

is exempt from Kansas sales and compensating use Lax for the following reason (check one box):

- ☐ Ingredient or component part ☐ Consumed in production
- ☐ The property purchased is farm or aquaculture machinery or equipment, repair or replacement parts, or labor services on farm or aquaculture machinery or equipment which will be used exclusively in farming, ranching, or aquaculture.

Description of tangible personal property or services purchased: Make: _____ Year: _____

ID#: _____ Type: _____ Length: _____

The undersigned understands and agrees that if the tangible personal property or services are used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned purchaser becomes liable for the tax.

Purchaser: _____
Name

Address: _____
Street, RR. or P O. Box City State Zip + 4

Authorized Signature: _____ Date: _____

THIS CERTIFICATE IS NOT VALID UNLESS COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS CERTIFICATE? Farmers, ranchers, feedlots, fisheries, grass farms (since 7/95), nurseries, Christmas tree farms, custom cutters, crop dusters, and others engaged in farming, ranching, aquaculture, or farm and ranch work for hire are entitled to this exemption.

WHAT PURCHASES ARE EXEMPT? This certificate contains three separate exemptions. Examples of items or uses that are exempt, and those that are taxable are given for each exemption. In addition, to meeting the definition for an "ingredient or component part" or the "consumed in production" exemption (see page 5 of this booklet), items purchased with this certificate must be used exclusively in agriculture or aquaculture to produce a product for resale — food, fiber, fur, or offspring, for such purposes.

INGREDIENT OR COMPONENT PART: EXEMPT Wheat, corn, milo, soybean, and sunflower seed used to produce these crops. Also exempt are feed for beef or dairy cattle, sheep and hogs, ground grain for chickens in a poultry or egg-laying operation, or food for aquatic plants and animals (fish). TAXABLE: Bedding plants and seeds for a home garden, food for pets, and pleasure animals.

CONSUMED IN PRODUCTION: EXEMPT: Insecticides, herbicides, fungicides, fumigants (such as gastoxin), germicides, pesticides, and other such chemicals used on growing agricultural crops for resale or used in the processing or storage of fruit, vegetables, feeds, seeds, and grains; antibiotics, biologicals, pharmaceuticals, vitamins, minerals, and like products which are fed, injected, or otherwise applied to livestock for resale; off-road diesel fuel, oil, and oil additives consumed by farm tractors and combines; LP gas for agricultural use (since 7/95). TAXABLE: Insecticides and the like purchased for use in a home garden; antibiotics, vitamins, etc. purchased for pets or pleasure animals; fuels, oils, and additives for cars, trucks, and ATVs.

FARM OR AQUACULTURE, MACHINERY AND EQUIPMENT: To qualify, the machinery or equipment must be used ONLY in farming, ranching, the operation of the feedlot or nursery, farm or ranch work for hire, or aquaculture. The exemption applies to the rental or purchase of farm or aquaculture machinery and equipment, as well as the parts and labor purchased to repair or maintain the farm or aquaculture machinery and equipment. EXEMPT: Combines, discs, farm tractors, harrows, bay balers, irrigation and milking equipment, planters, plows, and tillers. TAXABLE: Air compressors and tanks, all terrain vehicles (ATVs), automobiles and trucks, baler twine, barn ventilators, building and electrical materials, bulldozers, fencing materials and tools, garden hoses, grain bins, hand tools, lawnmowers, silos, water and gas wells, welding equipment, and any equipment that becomes a part of a building facility, or land improvement.